

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, et
al.,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

ORDER GRANTING PUERTO RICO SALES TAX FINANCING CORPORATION'S FOURTH OMNIBUS
OBJECTION (NON-SUBSTANTIVE) TO DEFICIENT CLAIMS

Pending before the Court is the *Fourth Omnibus Objection (Non-Substantive) to Deficient Claims* (Docket Entry No. 4408², the "Fourth Omnibus Objection")³ of the Puerto Rico Sales Tax Financing Corporation ("COFINA"), dated December 4, 2018, for entry of an order disallowing in their entirety certain claims filed against COFINA, as more fully set forth in the Fourth Omnibus Objection and supporting exhibits thereto. The Court has also received and

¹ The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA" and together with the Commonwealth, COFINA, HTA, and ERS, the "Debtors") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² All docket entry references are to entries in Case No. 17-3283, unless otherwise noted.

³ Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Fourth Omnibus Objection.

reviewed a response (Docket Entry No. 4659; see also Docket Entry No. 5054, the “Response”) to the Fourth Omnibus Objection that was filed by claimant Juan Cruz Rodriguez (the “Claimant”), as well as the *Reply of Puerto Rico Sales Tax Financing Corporation to Response Filed by Claimant Juan Cruz Rodriguez to Fourth Omnibus Objection (Non-Substantive) to Deficient Claims* (Docket Entry No. 4869, the “Reply”). The Court has jurisdiction to consider the Fourth Omnibus Objection and to grant the relief requested therein pursuant to Section 306(a) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”)⁴ and venue is proper pursuant to Section 307(a) of PROMESA.

In the Response, the Claimant argues that the *Fondo del Seguro del Estado* (i.e., the State Insurance Fund) is allegedly liable for certain disability payments owed to him as a result of an accident that occurred while he was working in a prison kitchen. (Response, Ex. 1 at 1.) However, the State Insurance Fund is not a Title III Debtor and Claimant has failed to provide any basis for asserting a claim against COFINA or any of the other Title III Debtors. Accordingly, the Response is overruled.

The Court hereby finds that due and proper notice of the Fourth Omnibus Objection was provided to those parties identified in the Fourth Omnibus Objection, and no other or further notice being required; and that each of the claims identified in Exhibit A to the Fourth Omnibus Objection (collectively, the “Deficient Claims”) fails to provide a basis for the claim, such that they fail to comply with the applicable rules and COFINA cannot determine the validity of the claim because of this noncompliance. Moreover, the relief sought in the Fourth Omnibus Objection is in the best interest of COFINA, its creditors, and all the parties in interest and the legal and factual bases set forth in the Fourth Omnibus Objection establish just cause for the relief

⁴ PROMESA is codified at 48 U.S.C. §§ 2101-2241.

granted herein. Accordingly, after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Fourth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Deficient Claims are hereby disallowed in their entirety; and it is further

ORDERED that Prime Clerk is authorized and directed to delete the Deficient Claims from the official claims register in COFINA's Title III Case; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

This Order resolves Docket Entry No. 4408.

SO ORDERED.

Dated: February 6, 2019

/s/ Laura Taylor Swain
LAURA TAYLOR SWAIN
United States District Judge